



GIFT ACCEPTANCE POLICY

Adopted 12/09/2020

Purpose

The Jefferson County Library welcomes and encourages donations that support the mission and priorities of the Library. The purpose of this policy is to provide guidance to those who wish to support the library system through a financial or other donation.

Principles

- Donations are welcomed and valued expressions of support for the Jefferson County Library, an independent Rural County Library District established according to the laws of the State of Washington. The Library's Board of Trustees have the authority to accept gifts of money or property on behalf of the Library District, which is a qualified government entity under Section 170(c)(1) of the Internal Revenue Code. The Board may choose to confer with legal counsel before accepting a gift. Any gift made to the library may be tax deductible for the donor. Donors should consult a professional tax advisor or legal counsel with questions prior to making a donation.
- Any gift may be accepted provided it can be used or sold to advance the library's mission or priorities. Gifts that cannot be readily used or sold may be declined.
- The Board of Trustees authorizes the Library Director to accept any unrestricted gifts of cash and non-cash/material gifts up to \$1,000 in value. Acceptance of non-cash/material gifts with a value of \$1,000 or more requires approval of the Board of Trustees.
- The Jefferson County Library recognizes that while donations enhance the library's services and programs, they cannot replace public tax support.
- Planned and legacy gifts help sustain the vision and mission of the Jefferson County Library.

General Policy

All gifts – individual, corporate, foundation, or government agency – become the property of the Jefferson County Library upon receipt. The library respects the rights of donors and subscribes to the Association of Fundraising Professionals' [Donor Bill of Rights](#). The library will make a good faith effort to honor every donor's intent within the organization's constraints.

Unrestricted gifts of cash are generally accepted without limitation. Stocks, bonds, and other securities may be accepted at the discretion of the Director and/or the Board of Trustees. The Jefferson County Library is not in a position to hold stocks or their equivalent. It is the library's policy to liquidate such gifts upon receipt

Gifts for restricted purposes may be accepted when those restrictions are consistent with the mission of the library and/or when a donor's restrictions do not significantly diminish the value of the gift. The Director will provide a recommendation to the Board of Trustees regarding the disposition of any such offer, and the Board of Trustees will have final approval.

Gifts of property or material goods (library materials, furnishings, artwork, equipment, real estate, etc.) may be accepted if they support the mission and priorities of the Library. Items that cannot be readily used or sold may be declined. Gifts of books or other library materials are accepted according to the criteria outlined in the [Materials Selection and Management Policy](#).

Memorials and Honors

The Jefferson County Library welcomes monetary donations for the purchase of library materials in memory of deceased friends and loved ones or to honor living persons. While the library welcomes suggestions regarding titles, subjects, and genres, the final decision for purchases rests with the Director and must ultimately comply with the Library's [Materials Selection and Management Policy](#).

All donations will be formally acknowledged by mail or email, and the family of the deceased or honoree will be notified.

Declining Gifts

At the recommendation of the Director, the Board of Trustees may decline any gift determined to present unacceptable challenges or undue expense, or that conflicts with or does not support the Library's mission or priorities.

Recognition of Gifts

The Director and Board of Trustees may, in some cases, wish to recognize extraordinary generosity of an individual or organization. The library retains the right to confer naming of meeting rooms, special use areas, garden features and walkways, artworks, and other items in recognition of significant contributions.

Donor Responsibilities

Library staff, Director, and Board of Trustees are unable to assign monetary value to non-cash gifts. The ultimate responsibility regarding appraisals, tax deductibility, and any legal compliance issues rests solely with the donor.